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From:

Sent: Wednesday, October 07, 2009 10:05:31 AM

To:

Cc:

Subject: RE: questions: Circular 230 & "conflict of interest" issue

A POA authorized by the TMP represents only the TMP and perhaps the partnership. The POA appointed by the TMP does not represent the other partners. So the other partners have no standing to object to the POA acting for the TMP. They are nevertheless free to participate on their own (see I.R.C. 6224(b)) and hire their own POA to participate in the proceeding.

I am free all day if you want to discuss.